



*Protecting our children,
families and future*

Child Support Bureau (CSB) County Auditors

State Board of Accounts County Auditor's Spring State Called Conference, May 16, 2013

I. Auditor's Responsibility

- A. Auditors work closely with the Child Support Bureau (CSB) of the Indiana Department of Child Services (DCS) and the IV-D Agencies (Prosecutors, Clerks and Title IV-D Courts) in their county on getting the Child Support reimbursement and incentive money into the correct funds.
 - B. Auditors must submit a Quarterly Incentive Balance (QIB) to CSB in order for CSB to keep accurate incentive balances for each IV-D Agency. QIBs are due via the DCSAInquiries@dcs.in.gov email address by the 30th of the month following each quarter's end.
 - C. Auditors generally do not have Child Support expenditures, so they do not sign cooperative agreements with CSB. Therefore, Auditors do not need to submit a Monthly Expense Claims (MEC) form or Quarterly Incentive Expenditure (QIE) form, unless they have directly handled expenditures for one of the IV-D county offices. Auditors may be contacted by CSB in order to answer Child Support/IV-D expenditure questions that are submitted by the Prosecutors, Clerks and Courts.
 - D. Each county Auditor must ensure that monies received by DCS are deposited in the correct fund. The following summarizes the various monies that may be received and the corresponding funds:
 1. Regular Federal Financial Participation (FFP) Reimbursement (County General Fund 1000)
 2. Prosecutor's Regular Incentive (Fund 8897)
 3. Prosecutor's ARRA Incentive (Fund 8893) *
 4. Clerk's Regular Incentive (Fund 8899)
 5. Clerk's ARRA Incentive (Fund 8894) *
 6. Title IV-D Regular Incentive (Fund 8895)
 7. Title IV-D ARRA Incentive (Fund 8892) *
 8. Private Collection Agency (PCA) Fee Payments for Prosecutors (Fund 8099)
- *Funds are no longer deposited into ARRA incentive accounts. CSB encourages ARRA funds be spent first. Once the ARRA funds are depleted, the Auditor's Office will no longer be required to report those balances.
- E. See separate handouts titled 'Categories on DCS Title IV-D Related Remittance Notices' and 'Quarterly Incentive Balance (QIB) Form (State Form 54766)'

II. IV-D Funding Streams to County Offices

- A. Federal Financial Participation (FFP) at 66%
 - Federal Government reimburses 66% of all eligible expenditures reported on the MEC
 - Money and Remittance notices sent to County Auditor; funds deposited into County General Fund
- B. Performance Based Federal Incentives

The Federal Government distributes incentive monies to all the States based on their performance on five areas for Child Support:

- 1) Paternity Establishment percentage (child-based)
- 2) Support Order Establishment (# of cases with orders)
- 3) Current Support Collections (\$ paid on current support that year based on what is owed)

- 4) Cases Paying on Arrears (# of cases with money paid on Arrears)
- 5) Cost Effectiveness (\$ collected vs. \$ spent)

NOTE: Good performance = More Federal incentive funds for Indiana and the county offices

- County prospective incentive payments sent quarterly instead of annually
- Prospective amount determined based on a three (3) year average; 80% of the average divided into four payments and sent quarterly
- Office of Child Support (OCSE) distributes final incentive amounts to states; CSB calculates amount to send to each office based on county performance in that fiscal year; 'settle up' done each year
- Money and Remittance notices sent to the County Auditor; funds deposited into the three separate incentive funds: Prosecutor Regular Incentive, Clerk Regular Incentive, and Title IV-D Regular Incentive

C. Private Collection Agency (PCA) Fee Payments for Prosecutors

Pursuant to IC 31-25-4-14.1, the Prosecuting Attorney offices have the option to meet with and choose a Private Collection Agency (PCA) that has been approved by CSB to collect arrears on child support cases that only have state assigned arrears and for which normal enforcement remedies have failed to produce results. The Prosecuting Attorney's office enters into a contract with the PCA and the State signs the contract also.

- 15% of money collected goes to the PCA
- 10% of collected money goes to the Prosecutor's office
- Counties are not restricted on the usage of PCA money; but must follow County policy on usage of funds
- PCA money must be kept in a separate fund (Fund 8099) for tracking purposes and to ensure that it does not lose its identity

III. Remittance Notices

Each month for Monthly Expense Claims (MEC) expenditure reimbursements and quarterly for Quarterly Incentive Expenditure (QIE) distributions, the Auditor's office receives a remittance notice of funds deposited into the County bank account. These funds should be treated in the following manner:

- Verify that the amount received into the County bank account matches amounts listed on the remittance notice.
- Funds should be transferred into the appropriate IV-D Incentive fund account based on the remittance notice and SBOA required account numbers (See page 1, Section I.D).

IV. DCS/CSB Monitoring

Based on a 2009 audit finding, it was noted that DCS did not adequately monitor the counties' use of Title IV-D Child Support incentive funds. DCS/CSB hired internal audit staff to address this issue. The internal audit staff is tasked with monitoring the incentive expenditures and balances of the 92 county offices. In order to meet this requirement, the DCS/CSB internal auditors review the submitted QIE and QIB reports for all the county offices. If any variance is found, the CSB auditor contacts the appropriate office(s) for additional information to resolve the issue.

Examples of Variance Issues Discovered

A. *Incentive Funds Losing their Identity*

Incentive funds were transferred into the County General Fund and the expenditure was then paid for out of the County General Fund. Once incentive funds are transferred into the County General Fund, the incentive funds lose their 'incentive fund identity'. This could result in paying for expenditures with incentive funds and then claiming the expenditures for reimbursement. This could cause over claiming from the Federal Government as reimbursement is **not available** for expenses paid with incentive funds. If the expenses are claimed for 66% reimbursement, the county is required to make an adjustment to either the reported reimbursable expenditures or to replace the balance of incentive funds back into the appropriate Incentive fund.

B. Distributions receipted into the Incorrect Funds

Counties have deposited reimbursement for monthly expenditures (FFP) and other funds, such as PCA reimbursements, into one of the incentive accounts. Excess deposits have been identified and directed out of the incentive funds into the appropriate county funds. Non-incentive reimbursements do not have the restrictions of incentive funds and should not be intermingled with the incentive funds. To help resolve this issue, the Remittance Notices clearly identify the correct Incentive fund account name and number (See page 1, Section I.D).

C. Transferring of Incentive Funds

Money was transferred from incentive funds into non-incentive funds to cover costs not yet paid for. (Not claiming by Cash Basis)

Example:

A non IV-D area is going to lend an employee to help out in IV-D area for 3 months, and IV-D will pay \$6,000 worth of their salary. The transfer of \$6,000 was done in the first month. The transfer of \$6,000 into the non IV-D areas' fund **should not occur** before those expenses are paid, and then should be reported on the Incentive Expenditure Report.

V. Report Deadlines

- Quarterly Incentive Balance Report (QIB)
Soft Copy - due by the 10th day after the end of each quarter
Signed Hard Copy – Due by 30th day after the end of each quarter
(Submitted via mail, fax, or scanned/emailed to DCSAOInquiries@dcs.IN.gov)
- Quarterly Incentive Expenditure Report (QIE)
Soft Copy - due by the 10th day after the end of each quarter
Signed Hard Copy – due by the 17th day after the end of each quarter
(Submitted via mail, fax, or scanned/emailed to DCSAOInquiries@dcs.IN.gov)

NOTE: All County offices must report quarterly incentive expenditures on a **cash basis** (item has already been paid by the County Auditor). Providing a ledger or transaction history report quarterly to the county offices who have utilized the incentive funds will help ensure that items are not reported before they are paid. Additionally, expenditures should also be reported based on actual cost and not on budgeted amounts.

VI. Basic Incentive Rules/Guidelines

- May only be used for IV-D expenditures
- Purpose is to improve the IV-D program
- Must be used to supplement *not* supplant Title IV-D child support budgets
(See 45 CFR 305.35 Reinvestment)
- Types of costs eligible to be paid with FFP and incentives are basically the same
(See 45 CFR 304 and 2 CFR 225)
- Expenditures must be appropriate and reasonable; only relatively few items are specifically prohibited
- Expenditures of incentives are not reimbursable
- OK to transfer incentive funds between incentive accounts; CSB encourages county officials to collaborate on spending from all incentive accounts. (Transfer must be reported on the QIB)
- Expenditures do not require appropriation by county fiscal body (**unless increasing \$ for an elected official**) See *IC 31-25-4-23(b)*

VII. Available Guidance

DCS/CSB has created the Administrative Claiming Guide, available on the Child Support Resources Website (CSR). This Guide provides an overview of all processes and rules/regulations pertaining to the IV-D program and is updated on an annual basis. Data available to Auditors on the CSR include:

- Administrative Claiming Guide and Appendices
- Interim Guidance Documents
- Quarterly Incentive Balance Form
- Quarterly Incentive Expenditure Form
- Claim Training Documents
- Links to Federal Guidelines
- Most Recent County Quarterly Incentive Balances
- Links to Child Support Beacon (Claiming and Incentive Q&A Section)

The County Auditors can obtain access to the Administrative Claims Guide, training materials, and updates, by emailing the following information to Eric Durnil, the Child Support Project Manager over the Administrative Claims Project at Eric.Durnil@dcs.in.gov: Name, title, your office street address, city and zip, county, and phone number.

VIII. Upcoming Guidance

Guidance items being developed include:

- Eligible conference costs
- Requirements for paying bonuses and other fringe benefits
- Requirements for construction/major renovation costs
- Backup documentation requirements for Personal Services Costs

IX. Tool Rollout and Training

Later this summer, CSB will be rolling out the new ‘**IV-D Expenditure Online Forms**’ tool which will allow:

- Completing the MEC, QIE and QIB online
- Submitting a soft copy of the MEC, QIE and QIB online
- Still require submission of a signed MEC, QIE and QIB via mail or scanned/email to DCSAO)
(See Section V – Report Deadlines)
- Demonstration of the new tool will be shown after this presentation

X. Contacts

For questions related to the Incentive balance and expenditure reporting:

Eric Chandler, Project Manager - Audit & Monitoring - Eric.Chandler@dcs.in.gov or 317-232-4890

Jeff Miller, Field Auditor - Jeffrey.Miller@dcs.in.gov or 317-232-4917

Chris Nill, Field Auditor - John.Nill@dcs.in.gov or 317-234-7662

DCS Accounting Operation - Robert Conrad at 317-234-5980 (fax 317-234-5444) DCSAOInquiries@dcs.in.gov

QUESTIONS

Home - Indiana Child Support Resources - Windows Internet Explorer

https://myshare.in.gov/dcs/isets/CSBResources/default.aspx State of Indiana [US] Bing

Home - Indiana Child Support Resources

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MyShare > Department of Child Services > ISETS > Indiana Child Support Resources Welcome Miller, Jeffrey D

Indiana Child Support Resources

This Site: Indiana Child Support

Indiana Child Support Resources Policy and Training Upcoming Conference Information ISETS Technology Financial Management

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Home

Website Help

Policy and Training

- Action Transmittals
- Historical Conference Information
- County Letters and WEBmail
- Interstate
- Establishment
- Enforcement
- Beacon Newsletters
- Data Warehouse Information
- Training Documents
- Federal Documents
- Indiana Prosecuting Attorneys Council
- Urban 17
- Indiana Child Support Alliance
- EMUJ

Program Support

Project Communications

- ISETS Pipeline
- AS400 Project Communications

SEA 18 Duty to Support a Child

IV-D Claims - Incentives

License Suspension

Social Security Administration (SSA)

INvest

Child Support Guidelines 2010

Customer Service Survey Surveys/Questionnaires

Upcoming Conference Information

Announcements

Hancock County Caseworker Position 4/22/2013 11:49 AM
by Gorski, Matthew
The Hancock County Prosecutor's Office has a job opening for a full time Case Worker. The job posting is available from 04/22/2013 thru 05/03/2013. To learn about this position, view job description, or submit a resume & references(at least 3)...

IV-D Expense Reporting and Reimbursement Guide - Update! 4/19/2013 4:20 PM
by Brown, Elise
The IV-D Expense Reporting and Reimbursement Guide has been updated with Version 3.0, and is located on the CSR Website IV-D Claims Incentives

DocGen Pre-Recorded Webinar Available to View 4/11/2013 2:49 PM
by Lemmons, Nicole
CSB invites counties to view the recorded DocGen demonstration webinar. If you do not have Flash installed, you will be prompted to install Flash before viewing. Click the following link to view the webinar:

[DocGen Webinar](#)
For additional instructions...

INvest Requirements Gathering Sessions (RJADs) Calendar Changes 4/2/2013 12:33 PM
by Lemmons, Nicole
The schedule for the INvest requirements gathering sessions (RJADs) in Indianapolis has gone through some minor revisions. The biggest change is to the week of June 4 - 6 to accommodate the Clerks' conference, but there are other changes that affect...

The March 2013 edition of the Pipeline is now available! 4/1/2013 11:36 AM
by Miller, Denise
The March 2013 edition of the [Pipeline](#) is now available

(More Announcements...)

Calendar

5/7/2013 10:30 AM	CSB Regional Clerk Meeting Northwest (Regions 1, 2, 5 and 9) Meeting held on Indianapolis time.
5/9/2013 10:30 AM	CSB Regional Clerk Meeting Southwest (Regions 8, 13, 16 and 17) Meeting held on Indianapolis time.
5/21/2013 10:30 AM	CSB Regional Clerk Meeting Northeast (Regions 3, 4, 6, 7 and 11) @ Buffet is \$12.50 per person cash (preferred) or check only, which includes buffet, drink, tax, and gratuity. Location and parking map attached. Meeting held on Indianapolis time.
5/23/2013 10:30 AM	CSB Regional Clerk Meeting Southeast (Regions 10, 12, 14, 15 and 18) Buffet costs \$9.29 per person, which includes drink and dessert. Meeting held on Indianapolis time.
5/27/2013 12:00 AM	Memorial Day Holiday State offices closed.

Click logo to go to DCS website

Links

- Child Support Data Warehouse
- County Web Email
- Change your Indiana Child Support Resources Password Here
- Indiana State Central Collection Unit (INSCCU)
- FPLS State Services Portal
- Panoptic Paternity Affidavit Search
- Intergovernmental Referral Guide (IRG) Log In
- The Hispanic Child Support Resource Center
- License Suspension
- Federal Office of Child Support Enforcement
- DFR Map
- DFR Contact Information
- DFR Regional Managers
- Alcohol & Tobacco Commission Alcohol Permit Search
- Indiana Professional Licensing Agency - Licensing Search

IV-D
Claims –
Incentive
link

Claims –
Incentive
Homepage

Claims
Guide,
Appendices
and Interim
Guidance

Forms

Misc.
Docs

Home - IV-D Claims - Incentives - Windows Internet Explorer

https://myshare.in.gov/dcs/isets/CSBResources/administrative%20claiming/ State of Indiana [US] Bing

US Government Printing ... US Government Printing ... US Government Printing ... Suggested Sites

Home - IV-D Claims - Incentives

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IV-D Claims - Incentives

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View All Site Content

IV-D Claims - Incentives > Pages > Claims Home

[Migrate]

Claims Documents

Name
Category : Claims Guide and Interim Guidance (8)
Indiana Claims Guide v 3.0
Indiana Claims Guide Appendix A - FAQ v 3.0
Indiana Claims Guide Appendix B - DCS Policies v 3.0
Indiana Claims Guide Appendix C - Applicable Laws Regulations and Policies v 3.0
Indiana Claims Guide Appendix D - Contacts v 3.0
Guide Change Proposals 2013 NEW
Prior Period Adjustment Guidance
Cash vs Accrual Basis Clarification for Reporting of Monthly Expenditure Reimbursement Claims Quarterly Expenditure Report
Category : Training (7)
Claims Forms
URL
Annual Budget Addendum Form (State Form 54526)
Monthly Claims Expense Form (State Form 54529)
Quarterly Incentive Expenditure Reporting Form (State Form 54528)
Quarterly Incentive Balance Form (State Form 54766)
Order Claims Training DVD
Incentive Documents
Name
County Incentive Balances 12-31-12
County Incentive Balances 9-30-12
DCS Finance Child Support Title IV-D Internal Reimbursement Codes Prosecutors, Clerks and Courts - Auditors meeting 05162012
Federal and Indiana Incentive Methodologies Summary



Links

URL
A-87 Circular Appendix B
Change State of Indiana Network Password
OMB Circulars

Categories on DCS Title IV-D Related Remittance Notices

Each remittance notice for Title IV-D reimbursement from DCS AO (Accounting Operations) will have wording in the upper right hand corner highlighted in yellow that will indicate where the money should be directed. The SBOA Chart of Account number is also included on the remittance notice. In the following descriptions, the SBOA Chart of Account numbers are included in parentheses.

1) Incentive: If it states **Incentive** on the remittance notice, then it should be directed to the Prosecutor IV-D Incentive Fund (8897), Clerk IV-D Incentive Fund (8899) and Title IV-D Incentive Fund (formerly County General Incentive Fund) (8895). There will be a breakdown as to how much money should go to each fund. If for any reason the amount is zero for a specific fund (example: Clerk Incentive Fund), then no money should be directed to that fund at the current time.

Incentive money is Federal money distributed to the counties to help the counties to either improve the efficiency or effectiveness of their Title IV-D program. Incentive money can only be spent on eligible, allowable, reasonable Title IV-D expenditures.

2) ARRA: If it states **ARRA** on the remittance notice, then it should be directed to either the Prosecutor IV-D ARRA Fund (8893), the Clerk IV-D ARRA Fund (8894) or the Title IV-D ARRA Fund (8892), depending on which office spent its incentive money and submitted a claim. ARRA money is reimbursement (or “matching”) of incentive money spent during the eligibility period of 10/01/2008-09/30/2010. This eligibility period was authorized by the federal stimulus bill, officially known as the American Recovery and Reinvestment Act, hence the acronym “ARRA.” Eligible incentive claims would be submitted to DCS AO for reimbursement. Per Federal regulations, DCS can reimburse only the last eight quarters. This would be a rolling reimbursement schedule.

Federal regulators mandated that this reimbursement or match money be kept in a completely separate Fund, therefore reimbursement for incentive money must be tracked separately by both DCS and the counties. Money in the ARRA funds has the same characteristics as incentive money in that it can only be spent on eligible, allowable, reasonable Title IV-D expenditures that improve the efficiency and effectiveness of the Title IV-D program.

3) “100% Allocation:” If it states **100% Allocation money** on the remittance notice, then it should be directed to the regular County General Fund (1000). 100% money would only apply to the Prosecutor monthly expenditure claims.

4) Regular FFP Reimbursement: If it states **Regular FFP (Federal Financial Participation) Reimbursement**, then it should be directed to the regular County General Fund (1000). This would be reimbursement for monthly Title IV-D reimbursement claims for the Prosecutors (above the 100% amount), the Clerks and the Title IV-D Courts.

Please note that if, per the County office submitting the monthly reimbursement claim, any money should be directed to any other fund (Clerk Perpetuation Fund, Prosecutor Deferral Fund, Prosecutor Diversion Fund, Commissioner’s Fund), then the amount and fund will be entered as a footnote on the Regular FFP Reimbursement remittance notices and/or the 100% Allocation money notices.

Also, the designations (C) and (F) on the 100% Allocation and Regular FFP Reimbursement remittance notices are internal codes for DCS AO staff.

5) Indirect Cost Reimbursement: If it states **“For Indirect Costs”** then it should be directed to the regular County General Fund (1000). This is reimbursement based on the county’s approved Cost Allocation Plan that covers Title IV-D expenditures that can’t be recovered directly.

6) PCA Fee Payments: If it states **“For PCA Fee Payment to Prosecutors”** then it should be directed to the PCA Fee Fund (Fund 8099). This is the 25% fee payment (15% to be paid to the PCA based on invoice submitted by the Prosecutor and the remaining 10% is kept in this fund for the use of the Prosecutor).

Quarterly Incentive Balance (QIB) Form (State Form 54766)

County Auditors must complete the *Quarterly Incentive Balance Form* for Title IV-D; commonly known as the QIB. It can be found on the CSB's Child Support Resource (CSR) website under the "IV-D Claims-Incentive" link. This document is broken into four main sections: Header, Regular Incentive, ARRA Incentive and the Signature Block. Here is a breakdown of each section:

Header

- The Header of the form has the Form Name, State Form Number, State Seal, and the Mailing Address for Financial Management. Also, it has two fields that will need to be filled out by the preparer of the form:
 - Quarter/Year – calendar quarter and current year
 - County – county



QUARTERLY INCENTIVE BALANCE FORM FOR TITLE IV-D

State Form 54766 (8-11)

Approved by State Board of Accounts, 2011

FINANCIAL MANAGEMENT

DEPARTMENT OF CHILD SERVICES

402 West Washington St., MS 54
Indianapolis, IN 46204

Quarter/Year:	County:

Regular Incentive Area

- This area is where the preparer fills out the Quarter-End account balance for the three Regular Incentive Funds in their county: Prosecutor's Office Incentive Fund, Clerks of Court Incentive Fund and the Title IV-D Incentive Fund. Also, if any adjustments (money returned to the funds, money transferred between funds, etc.) were made to these funds, they should be put into this section too. If an adjustment was made, then a comment about the adjustment (what it was, when it was done, etc.) is mandatory in the "Comments" section. Finally, if you have additional information that you want to communicate to CSB, this goes in the "Comments" section.

"Regular" Title IV-D Incentive Fund Balance Information Pre-ARRA Monies Designated as "Incentive Fund" on Remittance Notices			
	Prosecutors Office	Clerks of Court	Title IV-D Incentive Fund
Final Regular Incentive Account Balance at the End of Quarter			
If applicable, Balance Adjustments During the Quarter (see instruction 3 above)			
Comments:			

“ARRA” Incentive Area

- This area is where the preparer fills out the Quarter-End account balance for the three ARRA Incentive Funds in their county: Prosecutor’s Office ARRA Incentive Fund, Clerks of Court ARRA Incentive Fund and the Title IV-D ARRA Incentive Fund. Also, if any adjustments (money returned to the funds, money transferred between funds, etc.) were made to these funds, they should be put into this section too. If an adjustment was made, then a comment about the adjustment (what it was, when it was done, etc.) is mandatory in the “Comments” section. Finally, if you have additional information that you want to communicate to CSB, this goes in the “Comments” section.

"ARRA" Title IV-D Incentive Fund Balance Information			
Monies Designated as "ARRA" on Remittance Notices			
	Prosecutors Office	Clerks of Court	Title IV-D Incentive Fund
Final ARRA Incentive Account Balance at the End of Quarter			
<i>If applicable, Balance Adjustments During the Quarter (see instruction 3 above)</i>			
Comments:			

Signature Block

- This area is where the preparer prints their Name, Position, Telephone Number and the Date when they prepared for the form. Also, an Authorized Official (an official that is authorized to certify that the form is correct) needs to Sign the form, Print or Type their Name, add their Telephone Number and the Date that they certify the document.

Name of Person Preparing Form:	Position:	Telephone:	Prepared (mm/dd/yy):

CERTIFICATION			
This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.			
Signature of Authorized Official:	Name (Print or Type) :	Telephone:	Date (mm/dd/yy) :

This form is currently in an Excel format

Quarterly Incentive Balance Report Form



QUARTERLY INCENTIVE BALANCE FORM FOR TITLE IV-D

State Form 54786 (8-11)
Approved by State Board of Accounts, 2011

FINANCIAL MANAGEMENT
DEPARTMENT OF CHILD SERVICES
402 West Washington St., MS 54
Indianapolis, IN 46204

Quarter/Year:	County:

- COMPLETION INSTRUCTIONS**
- (1) For each type of incentive funds, record the balance at the end of the quarter for each incentive fund type (Prosecutor's Office, Clerks of Court, or Title IV-D Incentive Fund as per IC 31-25-4-23 and 23.5) in the appropriate cells below.
 - (2) Incentive funds received under the American Recovery and Reinvestment Act (ARRA) must be reported separately to track their use. (Please note that incentives expended during the time period ARRA was in effect were eligible for 66% federal reimbursement; however current incentive expenditures are not eligible for 66% federal reimbursement.) As a result, incentive fund balances must be reported each quarter for TWO types of incentive funds:
 - "Regular" incentive funds
 - "ARRA" incentive funds
 - (3) Use the Balance Adjustment line to report any adjustments to an incentive fund, such as a corrected balance resulting from a review of the incentive funds or a transfer between fund. You must provide an explanation of the adjustment in the Comment field provided. Include the adjusted amount in the Final Account Balance line.
 - (4) Use the "Comments" box for any additional information regarding incentive balances, or for comments regarding adjustments.

REMINDER: Under federal and state law, child support incentive funds may only be used for allowable Title IV-D child support expenditures.

- SUBMISSION INSTRUCTIONS**
- (1) After form has been completed in MS Excel, print out for signature by appropriate authorized official.
 - (2) Submit completed, signed form to DCS at the address listed above by the 30th day after the end of each quarter.
 - (3) Also email completed MS Excel version of form to: DCSAInquiries@dcs.IN.gov.

"Regular" Title IV-D Incentive Fund Balance Information			
Pre-ARRA Monies Designated as "Incentive Fund" on Remittance Notices			
	Prosecutors Office	Clerks of Court	Title IV-D Incentive Fund
Final Regular Incentive Account Balance at the End of Quarter			
If applicable, Balance Adjustments During the Quarter (see instruction 3 above)			
Comments:			

"ARRA" Title IV-D Incentive Fund Balance Information			
Monies Designated as "ARRA" on Remittance Notices			
	Prosecutors Office	Clerks of Court	Title IV-D Incentive Fund
Final ARRA Incentive Account Balance at the End of Quarter			
If applicable, Balance Adjustments During the Quarter (see instruction 3 above)			
Comments:			

Name of Person Preparing Form:	Position:	Telephone:	Prepared (mm/dd/yy):

CERTIFICATION			
This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.			
Signature of Authorized Official:	Name (Print or Type):	Telephone:	Date (mm/dd/yy):

Quarterly Incentive Expenditure Form



QUARTERLY INCENTIVE EXPENDITURE REPORT FOR TITLE IV-D (REGULAR)

State Form 54526 (R3 / 4-13)
Approved by State Board of Accounts, 2013

Financial Management
Department of Child Services
402 West Washington St., MS 54
Indianapolis, IN 46204

Quarter/Year:	County:	Agency (select one):	IV-D Court Type (if applicable):
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- COMPLETION INSTRUCTIONS**
- (1) Complete all information requested on the two forms. Cells containing required data are shaded in red when they are blank.
 - (2) Track incentive expenditures each month in the Month 1, Month 2, and Month 3 columns of the "Title IV-D Incentive Expenditures" table.
 - (3) Fill in expenditures as positive numbers.
 - (4) For further information on what should be included in each category, [CLICK HERE](#) to reference the "Category Definitions" tab.
 - (5) For "Prior Quarter Adjustments": If expenditures were unreported or under-reported in the prior period, enter the adjustment as a positive number. If expenditures were over-reported in the prior period (i.e., the county reported too much incentive expenditure), enter the adjustment as a negative number.
 - (6) If any prior quarter adjustments are entered, complete the "Prior Quarter Adjustment Rationale" table. Include the date the incentive expenditure was incurred.
 - (7) After forms have been completed in MS Excel, print out for signature by the appropriate authorized official.

- SUBMISSION INSTRUCTIONS**
- (1) Submit completed, signed forms to DCS at the address listed above by the 10th day after the end of each quarter.
 - (2) Also email completed MS Excel version of forms to: DesAOInquiries@dcs.IN.gov

Prosecutor's Regular Incentive Fund - SBOA Chart of Accounts Fund #8897						
	Month 1	Month 2	Month 3	Quarter Total	Prior Qtr. Adj.	Adjusted Total
PERSONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER SERVICES & CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TITLE IV-D INCENTIVE EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Comments and/or Prior Quarter Adjustment Rationale (must include the quarter, expenditure type and adjustment reason):

Clerk's Regular Incentive Fund - SBOA Chart of Accounts Fund #8899						
	Month 1	Month 2	Month 3	Quarter Total	Prior Qtr. Adj.	Adjusted Total
PERSONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER SERVICES & CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TITLE IV-D INCENTIVE EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Comments and/or Prior Quarter Adjustment Rationale (must include the quarter, expenditure type and adjustment reason):

Title IV-D Regular Incentive Fund - SBOA Chart of Accounts Fund #8895						
	Month 1	Month 2	Month 3	Quarter Total	Prior Qtr. Adj.	Adjusted Total
PERSONAL SERVICES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
OTHER SERVICES & CHARGES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL TITLE IV-D INCENTIVE EXPENDITURES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Comments and/or Prior Quarter Adjustment Rationale (must include the quarter, expenditure type and adjustment reason):